



93RD GENERAL ASSEMBLY
State of Illinois
2003 and 2004

Introduced 02/05/04, by Gary Hannig

SYNOPSIS AS INTRODUCED:

35 ILCS 173/5-25
35 ILCS 173/5-35
35 ILCS 615/3 from Ch. 120, par. 467.18
35 ILCS 635/27
35 ILCS 640/2-9
35 ILCS 640/2-11

Amends the Gas Use Tax Law, the Gas Revenue Tax Act, the Telecommunications Infrastructure Maintenance Fee Act, and the Electricity Excise Tax Law. Increases the limit that the monthly tax liability of certain taxpayers may not exceed before the Department of Revenue may authorize those taxpayers to file a quarter-annual or annual tax return instead of a monthly tax return. Provides that certain taxpayers whose average monthly tax liability exceeds \$25,000 (instead of \$10,000) must make estimated weekly payments to the Department. Effective on July 1, 2004.

LRB093 18615 BDD 44340 b

FISCAL NOTE ACT
MAY APPLY

1 AN ACT concerning taxes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Gas Use Tax Law is amended by changing
5 Sections 5-25 and 5-35 as follows:

6 (35 ILCS 173/5-25)

7 Sec. 5-25. Self-assessing purchaser; direct return and
8 payment of tax. Except for purchasers who have chosen the
9 alternate tax rate to be paid to a delivering supplier
10 maintaining a place of business in this State, the tax imposed
11 in Section 5-10 of this Law shall be paid to the Department
12 directly by each self-assessing purchaser who is subject to the
13 tax imposed by this Law. Each self-assessing purchaser shall,
14 on or before the 15th day of each month, make a return to the
15 Department for the preceding calendar month, stating the
16 following:

17 (1) His or her name and principal address.

18 (2) The total number of therms used by him or her
19 during the preceding calendar month and upon the basis of
20 which the tax is imposed.

21 (3) The purchase price of gas used by him or her during
22 the preceding calendar month and upon the basis of which
23 the tax is imposed.

24 (4) Amount of tax (computed upon items 2 and 3).

25 (5) Such other reasonable information as the
26 Department may require.

27 In making such return, the self-assessing purchaser may use
28 any reasonable method to derive reportable "therms" and
29 "purchase price" from his or her billing and payment records.

30 Prior July 1, 2004, if ~~if~~ the average monthly liability of
31 the self-assessing purchaser to the Department does not exceed
32 \$100, the Department may authorize his or her returns to be

1 filed on a quarter-annual basis, with the return for January,
2 February, and March of a given year being due by April 30 of
3 such year; with the return for April, May, and June of a given
4 year being due by July 31 of such year; with the return for
5 July, August, and September of a given year being due by
6 October 31 of such year; and with the return for October,
7 November, and December of a given year being due by January 31
8 of the following year. Beginning on July 1, 2004, if the
9 average monthly liability of the self-assessing purchaser to
10 the Department does not exceed \$200, then the Department may
11 authorize his or her returns to be filed on a quarter-annual
12 basis, with the return for January, February, and March of a
13 given year being due by April 30 of that year; with the return
14 for April, May, and June of a given year being due by July 31 of
15 that year; with the return for July, August, and September of a
16 given year being due by October 31 of that year; and with the
17 return for October, November, and December of a given year
18 being due by January 31 of the following year.

19 Prior to July 1, 2004, if ~~if~~ the average monthly liability
20 of the self-assessing purchaser to the Department does not
21 exceed \$20, the Department may authorize his or her returns to
22 be filed on a annual basis, with the return for a given year
23 being due by January 31 of the following year. Beginning on
24 July 1, 2004, if the average monthly liability of the
25 self-assessing purchaser to the Department does not exceed \$50,
26 the Department may authorize his or her returns to be filed on
27 a annual basis, with the return for a given year being due by
28 January 31 of the following year.

29 Such quarter-annual and annual returns, as to form and
30 substance, shall be subject to the same requirements as monthly
31 returns.

32 Notwithstanding any other provision in this Law concerning
33 the time within which a self-assessing purchaser may file his
34 or her return, in the case of any such self-assessing purchaser
35 who ceases to engage in a kind of business which makes him or
36 her responsible for filing returns under this Law, such person

1 shall file a final return under this Law with the Department
2 not more than one month after discontinuing such business.

3 Prior July 1, 2004, each ~~Each~~ self-assessing purchaser
4 whose average monthly liability to the Department under this
5 Law was \$10,000 or more during the preceding calendar year,
6 excluding the month of highest liability and the month of
7 lowest liability in such calendar year, and who is not operated
8 by a unit of local government, shall make estimated payments to
9 the Department on or before the 7th, 15th, 22nd, and last day
10 of the month during which tax liability to the Department is
11 incurred in an amount not less than the lower of either 22.5%
12 of such person's actual tax liability for the month or 25% of
13 such person's actual tax liability for the same calendar month
14 of the preceding year. Beginning on July 1, 2004, each
15 self-assessing purchaser whose average monthly liability to
16 the Department under this Law was \$25,000 or more during the
17 preceding calendar year, excluding the month of highest
18 liability and the month of lowest liability in that calendar
19 year, and who is not operated by a unit of local government,
20 shall make estimated payments to the Department on or before
21 the 7th, 15th, 22nd, and last day of the month during which tax
22 liability to the Department is incurred in an amount not less
23 than the lower of either 22.5% of that person's actual tax
24 liability for the month or 25% of that person's actual tax
25 liability for the same calendar month of the preceding year.

26 The amount of such quarter-monthly payments shall be credited
27 against the final tax liability of the self-assessing
28 purchaser's return for that month. Any outstanding credit,
29 approved by the Department, arising from the self-assessing
30 purchaser's overpayment of his or her final tax liability for
31 any month may be applied to reduce the amount of any subsequent
32 quarter-monthly payment or credited against the final tax
33 liability of such self-assessing purchaser's return for any
34 subsequent month. If any quarter-monthly payment is not paid at
35 the time or in the amount required by this Section, such person
36 shall be liable for penalty and interest on the difference

1 between the minimum amount due as a payment and the amount of
2 such payment actually and timely paid, except insofar as such
3 person has previously made payments for that month to the
4 Department in excess of the minimum payments previously due.

5 The self-assessing purchaser making the return provided
6 for in this Section shall, at the time of making such return,
7 pay to the Department the amount of tax imposed by this Law.
8 All moneys received by the Department under this Law shall be
9 paid into the General Revenue Fund in the State treasury.

10 (Source: P.A. 93-31, eff. 10-1-03.)

11 (35 ILCS 173/5-35)

12 Sec. 5-35. Return and payment of tax by delivering
13 supplier. Each delivering supplier who is required under
14 Section 5-15 to collect the tax imposed by this Law shall make
15 a return to the Department on or before the 15th day of each
16 month for the preceding calendar month stating the following:

17 (1) His or her name.

18 (2) The address of his or her principal place of
19 business and the address of the principal place of business
20 (if that is a different address) from which he or she
21 engages in the business of delivering gas to persons for
22 use or consumption and not for resale.

23 (3) The total number of therms of gas delivered to
24 purchasers during the preceding calendar month and upon the
25 basis of which the tax is imposed.

26 (4) Amount of tax computed upon item 3.

27 (5) Such other reasonable information as the
28 Department may require.

29 In making such return the person engaged in the business of
30 delivering gas to persons for use or consumption and not for
31 resale may use any reasonable method to derive reportable
32 "therms" from his or her billing and payment records.

33 Prior July 1, 2004, if ~~if~~ the average monthly liability to
34 the Department of the delivering supplier does not exceed \$100,
35 the Department may authorize his or her returns to be filed on

1 a quarter-annual basis, with the return for January, February,
2 and March of a given year being due by April 30 of such year;
3 with the return for April, May, and June of a given year being
4 due by July 31 of such year; with the return for July, August,
5 and September of a given year being due by October 31 of such
6 year; and with the return for October, November, and December
7 of a given year being due by January 31 of the following year.
8 Beginning on July 1, 2004, if the average monthly liability to
9 the Department of the delivering supplier does not exceed \$200,
10 the Department may authorize his or her returns to be filed on
11 a quarter-annual basis, with the return for January, February,
12 and March of a given year being due by April 30 of that year;
13 with the return for April, May, and June of a given year being
14 due by July 31 of that year; with the return for July, August,
15 and September of a given year being due by October 31 of that
16 year; and with the return for October, November, and December
17 of a given year being due by January 31 of the following year.

18 Prior to July 1, 2004 if, ~~if~~ the average monthly liability
19 to the Department of the delivering supplier does not exceed
20 \$20, the Department may authorize his or her returns to be
21 filed on an annual basis, with the return for a given year
22 being due by January 31 of the following year. Beginning on
23 July 1, 2004, if the average monthly liability to the
24 Department of the delivering supplier does not exceed \$50, the
25 Department may authorize his or her returns to be filed on an
26 annual basis, with the return for a given year being due by
27 January 31 of the following year.

28 Such quarter-annual and annual returns, as to form and
29 substance, shall be subject to the same requirements as monthly
30 returns.

31 Notwithstanding any other provision in this Law concerning
32 the time within which a delivering supplier may file his or her
33 return, in the case of any delivering supplier who ceases to
34 engage in a kind of business that makes him or her responsible
35 for filing returns under this Law, such delivering supplier
36 shall file a final return under this Law with the Department

1 not more than one month after discontinuing such business.

2 Prior to July 1, 2004, each ~~Each~~ delivering supplier whose
3 average monthly liability to the Department under this Law was
4 \$10,000 or more during the preceding calendar year, excluding
5 the month of highest liability and the month of lowest
6 liability in such calendar year, and who is not operated by a
7 unit of local government, shall make estimated payments to the
8 Department on or before the 7th, 15th, 22nd, and last day of
9 the month during which tax liability to the Department is
10 incurred in an amount not less than the lower of either 22.5%
11 of such person's actual tax liability for the month or 25% of
12 such person's actual tax liability for the same calendar month
13 of the preceding year. Beginning on July 1, 2004, each
14 delivering supplier whose average monthly liability to the
15 Department under this Law was \$25,000 or more during the
16 preceding calendar year, excluding the month of highest
17 liability and the month of lowest liability in such calendar
18 year, and who is not operated by a unit of local government,
19 shall make estimated payments to the Department on or before
20 the 7th, 15th, 22nd, and last day of the month during which tax
21 liability to the Department is incurred in an amount not less
22 than the lower of either 22.5% of that person's actual tax
23 liability for the month or 25% of that person's actual tax
24 liability for the same calendar month of the preceding year.

25 The amount of such quarter-monthly payments shall be credited
26 against the final tax liability of such person's return for
27 that month. Any outstanding credit, approved by the Department,
28 arising from such person's overpayment of his or her final tax
29 liability for any month may be applied to reduce the amount of
30 any subsequent quarter-monthly payment or credited against the
31 final tax liability of such person's return for any subsequent
32 month. If any quarter-monthly payment is not paid at the time
33 or in the amount required by this Section, such person shall be
34 liable for penalty and interest on the difference between the
35 minimum amount due as a payment and the amount of such payment
36 actually and timely paid, except insofar as such person has

1 previously made payments for that month to the Department in
2 excess of the minimum payments previously due.

3 The delivering supplier making the return provided for in
4 this Section shall, at the time of making such return, pay to
5 the Department the amount of tax imposed by this Law. All
6 moneys received by the Department under this Law shall be paid
7 into the General Revenue Fund in the State treasury.

8 (Source: P.A. 93-31, eff. 10-1-03.)

9 Section 10. The Gas Revenue Tax Act is amended by changing
10 Section 3 as follows:

11 (35 ILCS 615/3) (from Ch. 120, par. 467.18)

12 Sec. 3. Except as provided in this Section, on or before
13 the 15th day of each month, each taxpayer shall make a return
14 to the Department for the preceding calendar month, stating:

15 1. His name;

16 2. The address of his principal place of business, and
17 the address of the principal place of business (if that is
18 a different address) from which he engages in the business
19 of distributing, supplying, furnishing or selling gas in
20 this State;

21 3. The total number of therms for which payment was
22 received by him from customers during the preceding
23 calendar month and upon the basis of which the tax is
24 imposed;

25 4. Gross receipts which were received by him from
26 customers during the preceding calendar month from such
27 business, including budget plan and other customer-owned
28 amounts applied during such month in payment of charges
29 includible in gross receipts, and upon the basis of which
30 the tax is imposed;

31 5. Amount of tax (computed upon Items 3 and 4);

32 6. Such other reasonable information as the Department
33 may require.

34 In making such return the taxpayer may use any reasonable

1 method to derive reportable "therms" and "gross receipts" from
2 his billing and payment records.

3 Any taxpayer required to make payments under this Section
4 may make the payments by electronic funds transfer. The
5 Department shall adopt rules necessary to effectuate a program
6 of electronic funds transfer.

7 Prior to July 1, 2004, if ~~if~~ the taxpayer's average monthly
8 tax liability to the Department does not exceed \$100.00, the
9 Department may authorize his returns to be filed on a quarter
10 annual basis, with the return for January, February and March
11 of a given year being due by April 30 of such year; with the
12 return for April, May and June of a given year being due by
13 July 31 of such year; with the return for July, August and
14 September of a given year being due by October 31 of such year,
15 and with the return for October, November and December of a
16 given year being due by January 31 of the following year.
17 Beginning on July 1, 2004, if the taxpayer's average monthly
18 tax liability to the Department does not exceed \$200, the
19 Department may authorize his returns to be filed on a
20 quarter-annual basis, with the return for January, February and
21 March of a given year being due by April 30 of that year; with
22 the return for April, May and June of a given year being due by
23 July 31 of that year; with the return for July, August and
24 September of a given year being due by October 31 of that year,
25 and with the return for October, November and December of a
26 given year being due by January 31 of the following year.

27 Prior to July 2004, If the taxpayer's average monthly tax
28 liability to the Department does not exceed \$20.00, the
29 Department may authorize his returns to be filed on an annual
30 basis, with the return for a given year being due by January 31
31 of the following year. Beginning on July 1, 2004, if the
32 taxpayer's average monthly tax liability to the Department does
33 not exceed \$50, the Department may authorize his returns to be
34 filed on an annual basis, with the return for a given year
35 being due by January 31 of the following year.

36 Such quarter annual and annual returns, as to form and

1 substance, shall be subject to the same requirements as monthly
2 returns.

3 Notwithstanding any other provision in this Act concerning
4 the time within which a taxpayer may file his return, in the
5 case of any taxpayer who ceases to engage in a kind of business
6 which makes him responsible for filing returns under this Act,
7 such taxpayer shall file a final return under this Act with the
8 Department not more than one month after discontinuing such
9 business.

10 In making such return the taxpayer shall determine the
11 value of any reportable consideration other than money received
12 by him and shall include such value in his return. Such
13 determination shall be subject to review and revision by the
14 Department in the same manner as is provided in this Act for
15 the correction of returns.

16 Prior to July 1, 2004, each ~~Each~~ taxpayer whose average
17 monthly liability to the Department under this Act was \$10,000
18 or more during the preceding calendar year, excluding the month
19 of highest liability and the month of lowest liability in such
20 calendar year, and who is not operated by a unit of local
21 government, shall make estimated payments to the Department on
22 or before the 7th, 15th, 22nd and last day of the month during
23 which tax liability to the Department is incurred in an amount
24 not less than the lower of either 22.5% of the taxpayer's
25 actual tax liability for the month or 25% of the taxpayer's
26 actual tax liability for the same calendar month of the
27 preceding year. Beginning on July 1, 2004, if each taxpayer
28 whose average monthly liability to the Department under this
29 Act was \$25,000 or more during the preceding calendar year,
30 excluding the month of highest liability and the month of
31 lowest liability in that calendar year, and who is not operated
32 by a unit of local government, shall make estimated payments to
33 the Department on or before the 7th, 15th, 22nd and last day of
34 the month during which tax liability to the Department is
35 incurred in an amount not less than the lower of either 22.5%
36 of the taxpayer's actual tax liability for the month or 25% of

1 the taxpayer's actual tax liability for the same calendar month
2 of the preceding year. The amount of such quarter monthly
3 payments shall be credited against the final tax liability of
4 the taxpayer's return for that month. Any outstanding credit,
5 approved by the Department, arising from the taxpayer's
6 overpayment of its final tax liability for any month may be
7 applied to reduce the amount of any subsequent quarter monthly
8 payment or credited against the final tax liability of the
9 taxpayer's return for any subsequent month. If any quarter
10 monthly payment is not paid at the time or in the amount
11 required by this Section, the taxpayer shall be liable for
12 penalty and interest on the difference between the minimum
13 amount due as a payment and the amount of such payment actually
14 and timely paid, except insofar as the taxpayer has previously
15 made payments for that month to the Department in excess of the
16 minimum payments previously due.

17 If the Director finds that the information required for the
18 making of an accurate return cannot reasonably be compiled by a
19 taxpayer within 15 days after the close of the calendar month
20 for which a return is to be made, he may grant an extension of
21 time for the filing of such return for a period of not to
22 exceed 31 calendar days. The granting of such an extension may
23 be conditioned upon the deposit by the taxpayer with the
24 Department of an amount of money not exceeding the amount
25 estimated by the Director to be due with the return so
26 extended. All such deposits, including any made before the
27 effective date of this amendatory Act of 1975 with the
28 Department, shall be credited against the taxpayer's
29 liabilities under this Act. If any such deposit exceeds the
30 taxpayer's present and probable future liabilities under this
31 Act, the Department shall issue to the taxpayer a credit
32 memorandum, which may be assigned by the taxpayer to a similar
33 taxpayer under this Act, in accordance with reasonable rules
34 and regulations to be prescribed by the Department.

35 The taxpayer making the return provided for in this Section
36 shall, at the time of making such return, pay to the Department

1 the amount of tax imposed by this Act. All moneys received by
2 the Department under this Act shall be paid into the General
3 Revenue Fund in the State Treasury, except as otherwise
4 provided.

5 (Source: P.A. 90-16, eff. 6-16-97.)

6 Section 15. The Telecommunications Infrastructure
7 Maintenance Fee Act is amended by changing Section 27 as
8 follows:

9 (35 ILCS 635/27)

10 Sec. 27. Returns by telecommunications retailer;
11 extensions. Except as provided hereinafter in this Section, on
12 or before the 30th day of each month each telecommunications
13 retailer maintaining a place of business in this State shall
14 make a return and payment of fees to the Department for the
15 preceding calendar month on a form prescribed and furnished by
16 the Department. The return shall be signed by the
17 telecommunications retailer under penalties of perjury and
18 shall contain the following information:

19 1. His or her name;

20 2. The address of his or her principal place of
21 business, or the address of the principal place of business
22 (if that is a different address) from which he or she
23 engages in the business of transmitting
24 telecommunications;

25 3. The total amount of gross charges charged by him or
26 her during the preceding calendar month for providing
27 telecommunications during such calendar month;

28 4. The total amount received by him or her during the
29 preceding calendar month on credit extended;

30 5. Deductions allowed by law;

31 6. Gross charges that were charged by him or her during
32 the preceding calendar month and upon the basis of which
33 the State infrastructure maintenance fee is imposed;

34 7. (Blank);

1 8. Amounts of fees due;

2 9. Such other reasonable information as the Department
3 may require.

4 Prior to July 1, 2004, if ~~if~~ the telecommunications
5 retailer's average monthly liability to the Department does not
6 exceed \$100, the Department may authorize his or her returns to
7 be filed on a quarter annual basis, with the return for
8 January, February, and March of a given year being due by April
9 15 of such year; with the return for April, May, and June of a
10 given year being due by July 15 of such year; with the return
11 for July, August, and September of a given year being due by
12 October 15 of such year; and with the return of October,
13 November, and December of a given year being due by January 15
14 of the following year. Beginning on July 1, 2004, if the
15 telecommunications retailer's average monthly liability to the
16 Department does not exceed \$200, the Department may authorize
17 his or her returns to be filed on a quarter annual basis, with
18 the return for January, February, and March of a given year
19 being due by April 15 of that year; with the return for April,
20 May, and June of a given year being due by July 15 of that year;
21 with the return for July, August, and September of a given year
22 being due by October 15 of such year; and with the return of
23 October, November, and December of a given year being due by
24 January 15 of the following year.

25 Notwithstanding any other provision of this Act concerning
26 the time within which a telecommunications retailer may file
27 his or her return, in the case of any telecommunications
28 retailer who ceases to engage in a kind of business which makes
29 him or her responsible for filing returns under this Act, such
30 telecommunications retailer shall file a final return under
31 this Act with the Department not more than one month after
32 discontinuing such business.

33 In making such return, the telecommunications retailer
34 shall determine the value of any consideration other than money
35 received by him or her and he or she shall include such value
36 in his or her return. Such determination shall be subject to

1 review and revision by the Department in the manner hereinafter
2 provided for the correction of returns.

3 If any payment provided for in this Section exceeds the
4 telecommunications retailer's liabilities under this Act, as
5 shown on an original monthly return, the Department may
6 authorize the telecommunications retailer to credit such
7 excess payment against liability subsequently to be remitted to
8 the Department under this Act, in accordance with reasonable
9 rules and regulations prescribed by the Department. If the
10 Department subsequently determines that all or any part of the
11 credit taken was not actually due to the telecommunications
12 retailer, the telecommunications retailer's 2% discount shall
13 be reduced by 2% of the difference between the credit taken and
14 that actually due, and that telecommunications retailer shall
15 be liable for penalties and interest on such difference.

16 Any telecommunications retailer required to make payments
17 under this Section may make the payments by electronic funds
18 transfer. The Department shall adopt rules necessary to
19 effectuate a program of electronic funds transfer.

20 (Source: P.A. 92-526, eff. 1-1-03.)

21 Section 20. The Electricity Excise Tax Law is amended by
22 changing Sections 2-9 and 2-11 as follows:

23 (35 ILCS 640/2-9)

24 Sec. 2-9. Return and payment of tax by delivering supplier.
25 Each delivering supplier who is required or authorized to
26 collect the tax imposed by this Law shall make a return to the
27 Department on or before the 15th day of each month for the
28 preceding calendar month stating the following:

29 (1) The delivering supplier's name.

30 (2) The address of the delivering supplier's principal
31 place of business and the address of the principal place of
32 business (if that is a different address) from which the
33 delivering supplier engaged in the business of delivering
34 electricity in this State.

1 (3) The total number of kilowatt-hours which the
2 supplier delivered to or for purchasers during the
3 preceding calendar month and upon the basis of which the
4 tax is imposed.

5 (4) Amount of tax, computed upon Item (3) at the rates
6 stated in Section 2-4.

7 (5) An adjustment for uncollectible amounts of tax in
8 respect of prior period kilowatt-hour deliveries,
9 determined in accordance with rules and regulations
10 promulgated by the Department.

11 (5.5) The amount of credits to which the taxpayer is
12 entitled on account of purchases made under Section 8-403.1
13 of the Public Utilities Act.

14 (6) Such other information as the Department
15 reasonably may require.

16 In making such return the delivering supplier may use any
17 reasonable method to derive reportable "kilowatt-hours" from
18 the delivering supplier's records.

19 If the average monthly tax liability to the Department of
20 the delivering supplier does not exceed \$2,500, the Department
21 may authorize the delivering supplier's returns to be filed on
22 a quarter-annual basis, with the return for January, February
23 and March of a given year being due by April 30 of such year;
24 with the return for April, May and June of a given year being
25 due by July 31 of such year; with the return for July, August
26 and September of a given year being due by October 31 of such
27 year; and with the return for October, November and December of
28 a given year being due by January 31 of the following year.

29 If the average monthly tax liability to the Department of
30 the delivering supplier does not exceed \$1,000, the Department
31 may authorize the delivering supplier's returns to be filed on
32 an annual basis, with the return for a given year being due by
33 January 31 of the following year.

34 Such quarter-annual and annual returns, as to form and
35 substance, shall be subject to the same requirements as monthly
36 returns.

1 Notwithstanding any other provision in this Law concerning
2 the time within which a delivering supplier may file a return,
3 any such delivering supplier who ceases to engage in a kind of
4 business which makes the person responsible for filing returns
5 under this Law shall file a final return under this Law with
6 the Department not more than one month after discontinuing such
7 business.

8 Prior to July 1, 2004, each ~~Each~~ delivering supplier whose
9 average monthly liability to the Department under this Law was
10 \$10,000 or more during the preceding calendar year, excluding
11 the month of highest liability and the month of lowest
12 liability in such calendar year, and who is not operated by a
13 unit of local government, shall make estimated payments to the
14 Department on or before the 7th, 15th, 22nd and last day of the
15 month during which tax liability to the Department is incurred
16 in an amount not less than the lower of either 22.5% of such
17 delivering supplier's actual tax liability for the month or 25%
18 of such delivering supplier's actual tax liability for the same
19 calendar month of the preceding year. Beginning on July 1,
20 2004, each delivering supplier whose average monthly liability
21 to the Department under this Law was \$25,000 or more during the
22 preceding calendar year, excluding the month of highest
23 liability and the month of lowest liability in that calendar
24 year, and who is not operated by a unit of local government,
25 shall make estimated payments to the Department on or before
26 the 7th, 15th, 22nd and last day of the month during which tax
27 liability to the Department is incurred in an amount not less
28 than the lower of either 22.5% of that delivering supplier's
29 actual tax liability for the month or 25% of that delivering
30 supplier's actual tax liability for the same calendar month of
31 the preceding year. The amount of such quarter-monthly payments
32 shall be credited against the final tax liability of such
33 delivering supplier's return for that month. An outstanding
34 credit approved by the Department or a credit memorandum issued
35 by the Department arising from such delivering supplier's
36 overpayment of his or her final tax liability for any month may

1 be applied to reduce the amount of any subsequent
2 quarter-monthly payment or credited against the final tax
3 liability of such delivering supplier's return for any
4 subsequent month. If any quarter-monthly payment is not paid at
5 the time or in the amount required by this Section, such
6 delivering supplier shall be liable for penalty and interest on
7 the difference between the minimum amount due as a payment and
8 the amount of such payment actually and timely paid, except
9 insofar as such delivering supplier has previously made
10 payments for that month to the Department in excess of the
11 minimum payments previously due.

12 If the Director finds that the information required for the
13 making of an accurate return cannot reasonably be compiled by
14 such delivering supplier within 15 days after the close of the
15 calendar month for which a return is to be made, the Director
16 may grant an extension of time for the filing of such return
17 for a period not to exceed 31 calendar days. The granting of
18 such an extension may be conditioned upon the deposit by such
19 delivering supplier with the Department of an amount of money
20 not exceeding the amount estimated by the Director to be due
21 with the return so extended. All such deposits shall be
22 credited against such delivering supplier's liabilities under
23 this Law. If the deposit exceeds such delivering supplier's
24 present and probable future liabilities under this Law, the
25 Department shall issue to such delivering supplier a credit
26 memorandum, which may be assigned by such delivering supplier
27 to a similar person under this Law, in accordance with
28 reasonable rules and regulations to be prescribed by the
29 Department.

30 The delivering supplier making the return provided for in
31 this Section shall, at the time of making such return, pay to
32 the Department the amount of tax imposed by this Law.

33 Until October 1, 2002, a delivering supplier who has an
34 average monthly tax liability of \$10,000 or more shall make all
35 payments required by rules of the Department by electronic
36 funds transfer. The term "average monthly tax liability" shall

1 be the sum of the delivering supplier's liabilities under this
2 Law for the immediately preceding calendar year divided by 12.
3 Beginning on October 1, 2002, a taxpayer who has a tax
4 liability in the amount set forth in subsection (b) of Section
5 2505-210 of the Department of Revenue Law shall make all
6 payments required by rules of the Department by electronic
7 funds transfer. Any delivering supplier not required to make
8 payments by electronic funds transfer may make payments by
9 electronic funds transfer with the permission of the
10 Department. All delivering suppliers required to make payments
11 by electronic funds transfer and any delivering suppliers
12 authorized to voluntarily make payments by electronic funds
13 transfer shall make those payments in the manner authorized by
14 the Department.

15 Each month the Department shall pay into the Public Utility
16 Fund in the State treasury an amount determined by the Director
17 to be equal to 3.0% of the funds received by the Department
18 pursuant to this Section. The remainder of all moneys received
19 by the Department under this Section shall be paid into the
20 General Revenue Fund in the State treasury.

21 (Source: P.A. 92-492, eff. 1-1-02.)

22 (35 ILCS 640/2-11)

23 Sec. 2-11. Direct return and payment by self-assessing
24 purchaser. When electricity is used or consumed by a
25 self-assessing purchaser subject to the tax imposed by this Law
26 who did not pay the tax to a delivering supplier maintaining a
27 place of business within this State and required or authorized
28 to collect the tax, that self-assessing purchaser shall, on or
29 before the 15th day of each month, make a return to the
30 Department for the preceding calendar month, stating all of the
31 following:

32 (1) The self-assessing purchaser's name and principal
33 address.

34 (2) The aggregate purchase price paid by the
35 self-assessing purchaser for the distribution, supply,

1 furnishing, sale, transmission and delivery of such
2 electricity to or for the purchaser during the preceding
3 calendar month, including budget plan and other
4 purchaser-owned amounts applied during such month in
5 payment of charges includible in the purchase price, and
6 upon the basis of which the tax is imposed.

7 (3) Amount of tax, computed upon item (2) at the rate
8 stated in Section 2-4.

9 (4) Such other information as the Department
10 reasonably may require.

11 In making such return the self-assessing purchaser may use
12 any reasonable method to derive reportable "purchase price"
13 from the self-assessing purchaser's records.

14 If the average monthly tax liability of the self-assessing
15 purchaser to the Department does not exceed \$2,500, the
16 Department may authorize the self-assessing purchaser's
17 returns to be filed on a quarter-annual basis, with the return
18 for January, February and March of a given year being due by
19 April 30 of such year; with the return for April, May and June
20 of a given year being due by July 31 of such year; with the
21 return for July, August, and September of a given year being
22 due by October 31 of such year; and with the return for
23 October, November and December of a given year being due by
24 January 31 of the following year.

25 If the average monthly tax liability of the self-assessing
26 purchaser to the Department does not exceed \$1,000, the
27 Department may authorize the self-assessing purchaser's
28 returns to be filed on an annual basis, with the return for a
29 given year being due by January 31 of the following year.

30 Such quarter-annual and annual returns, as to form and
31 substance, shall be subject to the same requirements as monthly
32 returns.

33 Notwithstanding any other provision in this Law concerning
34 the time within which a self-assessing purchaser may file a
35 return, any such self-assessing purchaser who ceases to be
36 responsible for filing returns under this Law shall file a

1 final return under this Law with the Department not more than
2 one month thereafter.

3 Prior to July 1, 2004, each ~~Each~~ self-assessing purchaser
4 whose average monthly liability to the Department pursuant to
5 this Section was \$10,000 or more during the preceding calendar
6 year, excluding the month of highest liability and the month of
7 lowest liability during such calendar year, and which is not
8 operated by a unit of local government, shall make estimated
9 payments to the Department on or before the 7th, 15th, 22nd and
10 last day of the month during which tax liability to the
11 Department is incurred in an amount not less than the lower of
12 either 22.5% of such self-assessing purchaser's actual tax
13 liability for the month or 25% of such self-assessing
14 purchaser's actual tax liability for the same calendar month of
15 the preceding year. Beginning on July 1, 2004, each
16 self-assessing purchaser whose average monthly liability to
17 the Department under this Section was \$25,000 or more during
18 the preceding calendar year, excluding the month of highest
19 liability and the month of lowest liability during that
20 calendar year, and which is not operated by a unit of local
21 government, shall make estimated payments to the Department on
22 or before the 7th, 15th, 22nd and last day of the month during
23 which tax liability to the Department is incurred in an amount
24 not less than the lower of either 22.5% of that self-assessing
25 purchaser's actual tax liability for the month or 25% of that
26 self-assessing purchaser's actual tax liability for the same
27 calendar month of the preceding year. The amount of such
28 quarter-monthly payments shall be credited against the final
29 tax liability of the self-assessing purchaser's return for that
30 month. An outstanding credit approved by the Department or a
31 credit memorandum issued by the Department arising from the
32 self-assessing purchaser's overpayment of the self-assessing
33 purchaser's final tax liability for any month may be applied to
34 reduce the amount of any subsequent quarter-monthly payment or
35 credited against the final tax liability of such self-assessing
36 purchaser's return for any subsequent month. If any

1 quarter-monthly payment is not paid at the time or in the
2 amount required by this Section, such person shall be liable
3 for penalty and interest on the difference between the minimum
4 amount due as a payment and the amount of such payment actually
5 and timely paid, except insofar as such person has previously
6 made payments for that month to the Department in excess of the
7 minimum payments previously due.

8 If the Director finds that the information required for the
9 making of an accurate return cannot reasonably be compiled by a
10 self-assessing purchaser within 15 days after the close of the
11 calendar month for which a return is to be made, the Director
12 may grant an extension of time for the filing of such return
13 for a period of not to exceed 31 calendar days. The granting of
14 such an extension may be conditioned upon the deposit by such
15 self-assessing purchaser with the Department of an amount of
16 money not exceeding the amount estimated by the Director to be
17 due with the return so extended. All such deposits shall be
18 credited against such self-assessing purchaser's liabilities
19 under this Law. If the deposit exceeds such self-assessing
20 purchaser's present and probable future liabilities under this
21 Law, the Department shall issue to such self-assessing
22 purchaser a credit memorandum, which may be assigned by such
23 self-assessing purchaser to a similar person under this Law, in
24 accordance with reasonable rules and regulations to be
25 prescribed by the Department.

26 The self-assessing purchaser making the return provided
27 for in this Section shall, at the time of making such return,
28 pay to the Department the amount of tax imposed by this Law.

29 Until October 1, 2002, a self-assessing purchaser who has
30 an average monthly tax liability of \$10,000 or more shall make
31 all payments required by rules of the Department by electronic
32 funds transfer. The term "average monthly tax liability" shall
33 be the sum of the self-assessing purchaser's liabilities under
34 this Law for the immediately preceding calendar year divided by
35 12. Beginning on October 1, 2002, a taxpayer who has a tax
36 liability in the amount set forth in subsection (b) of Section

1 2505-210 of the Department of Revenue Law shall make all
2 payments required by rules of the Department by electronic
3 funds transfer. Any self-assessing purchaser not required to
4 make payments by electronic funds transfer may make payments by
5 electronic funds transfer with the permission of the
6 Department. All self-assessing purchasers required to make
7 payments by electronic funds transfer and any self-assessing
8 purchasers authorized to voluntarily make payments by
9 electronic funds transfer shall make those payments in the
10 manner authorized by the Department.

11 Each month the Department shall pay into the Public Utility
12 Fund in the State treasury an amount determined by the Director
13 to be equal to 3.0% of the funds received by the Department
14 pursuant to this Section. The remainder of all moneys received
15 by the Department under this Section shall be paid into the
16 General Revenue Fund in the State treasury.

17 (Source: P.A. 91-357, eff. 7-29-99; 92-492, eff. 1-1-02.)

18 Section 99. Effective date. This Act takes effect July 1,
19 2004.